Proceedings of the Madras Government, Revenue Department, 22nd November 1871.

No. 227. Read the following Proceedings of the Board of Revenue, dated 18th September 1871, No. 4,009 :—

Read the following letter from the Officiating Collector of Madras, to the Secretary to the Board of Revenue, dated 9th August 1871, No. 127.

I HAVE the honour to submit the report called for in your endorsement No. 2,420 of 15th July 1871 on the Proceedings of Government, 12th idem, No. 1,205.

2. The two Income-tax prosecutions referred to by Government were—

The first against one Chinnaramiah Naidu, assessed as a Milk-supplier, on an annual income of Rs. 750, with a tax of Rs. 27 for the year 1870-71.

The second against one Gangannah Chetty, assessed jointly with a Devaunah Chetty as Hawkers (Book-sellers), on an income of Rs. 750, with a tax of Rs. 27 for the same year.

3. The individual in the first case was, for the first time, assessed by Mr. Winscom in the year 1869-70 on report of a late Income-tax Conocopillay that the party owned 1 cow and 7 buffaloes and therewith earned Rs. 750 per annum. For that year the duty was Rs. 8-8-0 under Act IX. of 1869 and Rs. 4-4-0 under Act XXIII. of the same year. The party neither objected to the assessment nor paid the tax within the time specified in his notice. Prosecution was commenced, and on a summons being served he brought the tax to the Collector, and requested its acceptance in view to being saved from being fined double the amount by the Magistrate. The Collector accepted it, receiving from him also the cost of summons (Rs. 2), and the prosecution was withdrawn. For the year 1870-71 Chinnaramiah Naidu was assessed on the same data as for 1869-70, but the amount of the tax was higher (Rs. 27) owing to the increase in the percentage. This year he also neglected to object or to pay. Prosecution was commenced, but his attendance before the Magistrate could not be secured even by two summonses, and he was at last arrested by a warrant and taken before the Town Police Magistrate on the 11th ultimo, whose proceedings are described in the *Athenæum and Daily News* of 12th idem. The Acting Deputy-Collector who was called upon to report on the case has himself made local inquiry about the circumstances of the party, and is of opinion that they are not such as would render him liable to the tax. He further states that the man is very old and blind, and is under the protection of one of his two sons, who also appear not to be amenable to the tax.

4. The party in the second case appears to have been served with a notice by mistake. In giving in the names for the year 1870-71 a Conocopillay named Kumarasawmi Moodelly has reported Gangannah Chetty and Devannah Chetty as people jointly trading as Hawkers (Book-sellers), and earning an annual income of Rs. 750, and a notice issued assessing them accordingly with a duty of Rs. 27, which was delivered to Kistna Pillay, another Conocopillay, for service. The latter, however, took the former Conocopillay with him to help him in identifying the parties, and they went together to the above individual Gangannah Chetty and served the notice on him. He declined to receive it stating that he was not the party intended. The Conocopillays thereupon affixed the notice to the door of his house. The Acting Deputy-Collector has made local and personal inquiry also in this case, reports that [illegible] is a petty Hawker trading without any [illegible] more than Rs. 5 per month ; and that

P. R. Bantleman.

has also found another Gangannah Chetty with Devannah Chetty his brother trading jointly as Hawkers who may justly come under the tax. He has accordingly ordered a notice to be served on the latter. It remains to be considered whether the Conocopillay Kumarasawmi Moodelly, who gave in the names to the Deputy-Collector, and who pointed out the Gangannah Chetty in question to the serving Conocopillay, has really committed a mistake, or was aware of the fact that he was causing the notice to be served on a wrong person, and had a motive in doing so. In the deposition he has given before the Deputy-Collector, and which I have received with his report, he simply affirms that the man who has been brought before the Magistracy, and who was served with the notice, is the very man whom he reported as liable to the tax, but that he never saw Devannah Chetty whom he added as his partner. I have therefore requested the Deputy-Collector to make further inquiry whether he as well as the serving Conocopillay concerned in this case are really innocent in the matter, and shall, if the contrary is proved, take such notice of their conduct as may be called for.

In conclusion, I beg to request that the Board will be good enough to remit the arrear in the two cases and authorize me to withdraw the prosecution.

SUBMITTED to Government with reference to their Order dated 12th July 1871, No. 1,205.

2. The cases are fully reported by the Collector. The first, viz., that of Chinnaramian Pillu, appears a very ordinary one, in which the assessment, though subsequently ascertained to have been made incorrectly, became absolute by the laches of the party himself, who, perfectly aware of the penal provisions of the law by his own experience in the previous year, neglected to take steps in due time for obtaining exemption.

3. The second, on the other hand, is a very unsatisfactory case, and the Collector reports that he has ordered further inquiries to be made into the conduct of the Curnums of the Income-tax Department.

4. In both cases sanction is accorded for writing off the arrear demand as recommended by the Collector.

No. 228. ORDER THEREON, 22nd November 1871, No. 1,988.

Miscellaneous.

THE cases are very unsatisfactory; but the Government trust they are exceptional, and that the attention which they have attracted will induce greater care on the part of the Assessing Department.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

F. R. Bantleman.

Proceedings of the Madras Government, Revenue Department, 22nd November 1871.

(2)

in addition to the Puttahdar's payment for the land, has been lost to the State. Whether the topes will be maintained has been rendered a matter of uncertainty, while formerly it was in the hands of Government.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

No 3121

Rev. 1871. Dept

Board of Revenue,

MADRAS.

PROCEEDINGS, 18TH SEPTEMBER 1871, No. 4,009.

Dept 25 Sept 1871

Encl.

Received. 28 — " —

SEPTEMBER.

No. 4,009.

Income-tax,—Letter from Collector of Madras reporting circumstances under which certain individuals in District were prosecuted for non-payment of, submitted to Government.—Arrears of tax outstanding against these parties, authorized to be written off accounts.

No 1988. 22d November 1871

Entd. T. Cartledge.

C 17th Nov 71 R 18th Nov 71

1988

Proceedings of the Madras Government, Revenue Department, 22nd November 1871.

No. 229. Read the following Proceedings of the Board of Revenue, dated 7th August 1871, No. 3,302:—

Read the following letter from the Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Palmanair, 20th June 1871, No. 334.

THE requisition contained in paragraph 2 of the Board's comments, embodied in their Proceedings of the 18th February 1871, No. 769, gives me an opportunity of showing that my action in the matter therein discussed has been censured on a very unfair and ungenerous presentment of the facts.

2. Mr. Whiteside, after stating the case from the most unfavourable point he could select, attempts to take the position by a *coup de main*, where he says, "that Government have lost at the very least Rs. 30,000 by the transfer" which I then directed. Now this estimate is purely imaginary as I shall proceed to show.

For, firstly, the Government never planted any one single palmyra of those now growing on these tracts, and there can, therefore, be no question of reviving rights which never have existed.

Secondly, the price of a palmyra tree in this district required as timber is 12 Annas and not 2 Rs., the fancy valuation Mr. Whiteside has chosen to affix to it.

If it be argued that my very hesitation, in the first instance, to transfer these trees to the Puttahdars, on whose land they are growing, was a tacit admission that I considered they were worth more than 12 Annas, owing to their proximity to the railway, I answer that no such consideration influenced my action. I know, from personal observation, that a large proportion of the soil on which these trees are growing was saline or sandy, and as such, comparatively speaking, worthless for agriculture; and my hesitation arose out of a very reasonable apprehension, lest by any sudden and wholesale clearance these tracts should lose what, in fact, conferred on them their chief values, and might revert by gradual relinquishment to the village waste as unprofitable for general cultivation.

Thirdly, I had then, as I still have, considerable doubts whether the trees scattered over these tracts could be regarded as topes, and whether they did not come rather within the definition of "scattered trees" as intended in the rules. In the Tutipat village the average number of palmyras now growing to the Kani is only 28½ and in Badivarikam 27½; whereas by the Tope Rules 75 trees is the complement per Kani.

Fourthly, there is not only no loss to Government by my having abstained from treating these palmyra groups exceptionally, and made them over under the fair rule that the Puttahdar shall have the land and all the trees therein growing, [illegible] positive gain.

The lands occupied by these palmyra groups in the two villages pay an assessment of Rs. 690 annually. Whereas if a tree-tax only were leviable, the Government [illegible]ds of the [illegible] would only amount to Rs. 193. The Board will thus learn that their a[illegible]graph 1 of their Order No. 7[illegible] is erroneous for 8 ernme[illegible]ry 1868,